



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: RICE LAKE UTILITIES

Principal Office: 320 WEST COLEMAN STREET  
RICE LAKE, WI 54868

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I KRISTI NELSON of  
(Person responsible for accounts)

\_\_\_\_\_, Rice Lake Utilities, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/09/1999
(Signature of person responsible for accounts)	(Date)

OFFICE MANAGER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** RICE LAKE UTILITIES**Utility Address:** 320 WEST COLEMAN STREET  
RICE LAKE, WI 54868**When was utility organized?** 12/31/1904**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR SCOTT O REIMER**Title:** ELECTRICAL SUPERINTENDENT**Office Address:**320 WEST COLEMAN STREET  
RICE LAKE, WI 54868**Telephone:** (715) 234 - 7004**Fax Number:** (415) 236 - 7934**E-mail Address:** rlu@chibardun.net

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR WALLY H THOM**Title:** WATER, WASTEWATER SUPERINTENDENT**Office Address:**320 WEST COLEMAN STREET  
RICE LAKE, WI 54868**Telephone:** (715) 234 - 7004**Fax Number:** (715) 236 - 7934**E-mail Address:** rlu@chibardun.net

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS KRISTI MARIE NELSON**Title:** OFFICE MANAGER**Office Address:**320 W. COLEMAN ST.  
RICE LAKE, WI 54868**Telephone:** (715) 234 - 7004**Fax Number:** (715) 236 - 7934**E-mail Address:** rlu@chibardun.net

**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 3/18/1999**Period covered by most recent audit:** 01/01/1998-12/31/1998

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DANIEL H. RODAMAKER**Title:** GENERAL MANAGER AND CEO**Office Address:**320 WEST COLEMAN STREET  
RICE LAKE, WI 54868**Telephone:** (715) 234 - 7004**Fax Number:** (715) 236 - 7934**E-mail Address:** rlutil@win.bright.net

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**Name of utility commission/committee:** Rice Lake Utilities Commission

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**Names of members of utility commission/committee:**

MRS SUSAN DIETZ, COMMISSIONER

MR MARK HERMAN, COMMISSIONER

MR RICHARD MOE, SECRETARY

MR THOMAS MOULETTE, PRESIDENT

MR RICHARD SANDSTROM, COMMISSIONER

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation**

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## IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)?      NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	7,628,987	7,460,018	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	6,289,621	6,187,476	<b>2</b>
Depreciation Expense (403)	426,576	408,551	<b>3</b>
Amortization Expense (404-407)	96,936	96,936	<b>4</b>
Taxes (408)	321,958	323,776	<b>5</b>
<b>Total Operating Expenses</b>	<b>7,135,091</b>	<b>7,016,739</b>	
<b>Net Operating Income</b>	<b>493,896</b>	<b>443,279</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>493,896</b>	<b>443,279</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	114,164	96,406	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>114,164</b>	<b>96,406</b>	
<b>Total Income</b>	<b>608,060</b>	<b>539,685</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	1,844	1,811	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>1,844</b>	<b>1,811</b>	
<b>Income Before Interest Charges</b>	<b>606,216</b>	<b>537,874</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	100,500	114,066	<b>14</b>
Amortization of Debt Discount and Expense (428)	3,310	3,889	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	1,402	3,149	<b>17</b>
Other Interest Expense (431)	436	23,954	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>105,648</b>	<b>145,058</b>	
<b>Net Income</b>	<b>500,568</b>	<b>392,816</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,946,002	6,548,999	<b>20</b>
Balance Transferred from Income (433)	500,568	392,816	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	4,187	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>7,446,570</b>	<b>6,946,002</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
None		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
None		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
None		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
None		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Electric	70,703	5
Water	43,461	6
<b>Total (Acct. 419):</b>	<b>114,164</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
None		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
None		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
MEUW Legislative activities	1,844	9
<b>Total (Acct. 426):</b>	<b>1,844</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
None		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
None		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
None		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	725,819	6,903,168	0	0	<b>7,628,987</b>	<b>1</b>
Less: interdepartmental sales	515	43,003	0	0	<b>43,518</b>	<b>2</b>
Less: interdepartmental rents	0	29,647		0	<b>29,647</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		193			<b>193</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>725,304</b>	<b>6,830,325</b>	<b>0</b>	<b>0</b>	<b>7,555,629</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	243,081		<b>243,081</b>	<b>1</b>
Electric operating expenses	400,226		<b>400,226</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	12,666		<b>12,666</b>	<b>8</b>
Electric utility plant accounts	82,961		<b>82,961</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	2,579		<b>2,579</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	18,959		<b>18,959</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>760,472</b>	<b>0</b>	<b>760,472</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	15,146,762	14,213,044	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,879,434	4,550,501	<b>2</b>
<b>Net Utility Plant</b>	<b>10,267,328</b>	<b>9,662,543</b>	
Utility Plant Acquisition Adjustments (117-118)	0	19,462	<b>3</b>
Other Utility Plant Adjustments (119)	0	0	<b>4</b>
<b>Total Net Utility Plant</b>	<b>10,267,328</b>	<b>9,682,005</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,325	1,325	<b>5</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>6</b>
<b>Net Nonutility Property</b>	<b>1,325</b>	<b>1,325</b>	
Investment in Municipality (123)	0	0	<b>7</b>
Other Investments (124)	70,000	140,000	<b>8</b>
Special Funds (125-128)	632,890	513,326	<b>9</b>
<b>Total Other Property and Investments</b>	<b>704,215</b>	<b>654,651</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,565,423	1,380,247	<b>10</b>
Special Deposits (132-134)	7,676	8,948	<b>11</b>
Working Funds (135)	600	600	<b>12</b>
Temporary Cash Investments (136)	0	0	<b>13</b>
Notes Receivable (141)	0	0	<b>14</b>
Customer Accounts Receivable (142)	598,191	638,437	<b>15</b>
Other Accounts Receivable (143)	44,307	26,048	<b>16</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	14,286	14,479	<b>17</b>
Receivables from Municipality (145)	16,195	17,172	<b>18</b>
Materials and Supplies (151-163)	178,398	146,584	<b>19</b>
Prepayments (165)	0	0	<b>20</b>
Interest and Dividends Receivable (171)	1,585	(1,090)	<b>21</b>
Accrued Utility Revenues (173)	0	0	<b>22</b>
Miscellaneous Current and Accrued Assets (174)	0	0	<b>23</b>
<b>Total Current and Accrued Assets</b>	<b>2,398,089</b>	<b>2,202,467</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	8,542	11,851	<b>24</b>
Other Deferred Debits (182-186)	334,155	339,789	<b>25</b>
<b>Total Deferred Debits</b>	<b>342,697</b>	<b>351,640</b>	
<b>Total Assets and Other Debits</b>	<b>13,712,329</b>	<b>12,890,763</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	762,667	687,498	<b>26</b>
Appropriated Earned Surplus (215)	0	0	<b>27</b>
Unappropriated Earned Surplus (216)	7,446,570	6,946,002	<b>28</b>
<b>Total Proprietary Capital</b>	<b>8,209,237</b>	<b>7,633,500</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	1,320,000	1,495,000	<b>29</b>
Advances from Municipality (223)	0	44,760	<b>30</b>
Other Long-Term Debt (224)	70,000	140,000	<b>31</b>
<b>Total Long-Term Debt</b>	<b>1,390,000</b>	<b>1,679,760</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	583,951	502,669	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	7,676	8,948	<b>35</b>
Taxes Accrued (236)	309,244	309,244	<b>36</b>
Interest Accrued (237)	8,638	7,319	<b>37</b>
Matured Long-Term Debt (239)	0	0	<b>38</b>
Matured Interest (240)	0	0	<b>39</b>
Tax Collections Payable (241)	15,602	16,259	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	0	0	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>925,111</b>	<b>844,439</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	0	0	<b>43</b>
Other Deferred Credits (253)	628,300	548,587	<b>44</b>
<b>Total Deferred Credits</b>	<b>628,300</b>	<b>548,587</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>45</b>
Injuries and Damages Reserve (262)	0	0	<b>46</b>
Pensions and Benefits Reserve (263)	0	0	<b>47</b>
Miscellaneous Operating Reserves (265)	0	0	<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,559,681	2,184,477	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>13,712,329</b>	<b>12,890,763</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	5,387,345	0	0	9,698,328	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)				50,356	<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	1,215			9,518	<b>7</b>
<b>Total Utility Plant</b>	<b>5,388,560</b>	<b>0</b>	<b>0</b>	<b>9,758,202</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,104,563	0	0	3,774,871	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>1,104,563</b>	<b>0</b>	<b>0</b>	<b>3,774,871</b>	
<b>Net Utility Plant</b>	<b>4,283,997</b>	<b>0</b>	<b>0</b>	<b>5,983,331</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,025,409	3,525,092			<b>4,550,501</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	89,866	336,710			<b>426,576</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	10,779				<b>10,779</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation	4,458	25,724			<b>30,182</b>	<b>9</b>
Salvage	1,225	1,048			<b>2,273</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>106,328</b>	<b>363,482</b>	<b>0</b>	<b>0</b>	<b>469,810</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	7,832	99,133			<b>106,965</b>	<b>15</b>
Cost of removal	19,342	14,570			<b>33,912</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>27,174</b>	<b>113,703</b>	<b>0</b>	<b>0</b>	<b>140,877</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,104,563</b>	<b>3,774,871</b>	<b>0</b>	<b>0</b>	<b>4,879,434</b>	<b>20</b>
						<b>21</b>
						<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Substation	1,325			1,325	2
<b>Total Nonutility Property (121)</b>	<b>1,325</b>	<b>0</b>	<b>0</b>	<b>1,325</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>1,325</b>	<b>0</b>	<b>0</b>	<b>1,325</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	14,479	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others	193	6
<b>Total accounts written off</b>	<b>193</b>	
<b>Balance end of year</b>	<b>14,286</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			145,975		145,975	113,728	3
<b>Total Electric Utility</b>					<b>145,975</b>	<b>113,728</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	145,975	113,728	1
Water utility (154)	32,423	32,856	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>178,398</b>	<b>146,584</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Electric 6/1/93	206	181	0	1
Electric 8/15/91	3,103	181	8,542	2
<b>Total</b>			<b>8,542</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	687,498	1
<b>Changes during year (explain):</b>		
Improvements paid by TID district	75,169	2
<b>Balance end of year</b>	<b>762,667</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Mortgage Revenue	08/15/1991	12/01/2003	6.00%	1,320,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>1,320,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

**Net amount of bonds outstanding December 31:**    1,320,000

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
Corporate Purpose Note	06/01/1993	10/01/1998	5.00%	0	1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
Water Advance to Electric	10/31/1994	11/01/1999	6.00%	50,000	2
Water Advance to Electric	06/30/1993	06/01/1999	5.00%	20,000	3
<b>Total for Account 224</b>				<b>70,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	309,244	1
<b>Accruals:</b>		
Charged water department expense	100,428	2
Charged electric department expense	221,530	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>321,958</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	304,898	6
Social Security taxes		7
PSC Remainder Assessment	8,543	8
<b>Other (explain):</b>		
License Fee Assessment	8,517	9
<b>Total payments and other debits</b>	<b>321,958</b>	
<b>Balance end of year</b>	<b>309,244</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Mortgage Revenue Bonds	7,943	94,425	95,315	7,053	1
<b>Subtotal</b>	<b>7,943</b>	<b>94,425</b>	<b>95,315</b>	<b>7,053</b>	
<b>Advances from Municipality (223)</b>					
GO Debt	466	1,402	1,868	0	2
<b>Subtotal</b>	<b>466</b>	<b>1,402</b>	<b>1,868</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
Water Advance to Electric Southside Project	(1,620)	3,847	1,000	1,227	3
Water Advance to Electric	530	2,228	2,400	358	4
<b>Subtotal</b>	<b>(1,090)</b>	<b>6,075</b>	<b>3,400</b>	<b>1,585</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	0	436	436	0	5
Interest on Customer Refunds	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>436</b>	<b>436</b>	<b>0</b>	
<b>Total</b>	<b>7,319</b>	<b>102,338</b>	<b>101,019</b>	<b>8,638</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,653,941	530,536	0	0	0	<b>2,184,477</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	19,032	10,165				<b>29,197</b>	<b>2</b>
For Mains	276,212					<b>276,212</b>	<b>3</b>
<b>Other (specify):</b>							
structures		14,788				<b>14,788</b>	<b>4</b>
hydrants	55,007					<b>55,007</b>	<b>5</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>6</b>
<b>Balance End of Year</b>	<b>2,004,192</b>	<b>555,489</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,559,681</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	75,317					<b>75,317</b>	<b>7</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
None		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Water advance to electric southside project	50,000	2
Water advance to electric street light purchase	20,000	3
<b>Total (Acct. 124):</b>	<b>70,000</b>	
<b>Sinking Funds (125):</b>		
None		4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
replacement account Water	333,060	5
<b>Total (Acct. 126):</b>	<b>333,060</b>	
<b>Other Special Funds (128):</b>		
Special Fund Reserve for 1991 Bond Issue	299,830	6
<b>Total (Acct. 128):</b>	<b>299,830</b>	
<b>Interest Special Deposits (132):</b>		
Customer Deposits	7,676	7
<b>Total (Acct. 132):</b>	<b>7,676</b>	
<b>Other Special Deposits (134):</b>		
None		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
None		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	55,958	10
Electric	542,233	11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>598,191</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
Electric Miscellaneous charges	44,107	16

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
Water Miscellaneous charges	200	17
<b>Total (Acct. 143):</b>	<b>44,307</b>	
<b>Receivables from Municipality (145):</b>		
Electric(tax roll\$14197, sales tax \$42)	14,239	18
Water tax roll	1,956	19
<b>Total (Acct. 145):</b>	<b>16,195</b>	
<b>Prepayments (165):</b>		
None		20
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
None		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
None		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
None		23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
None		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
Electric DSM expenditures	255,616	25
Water Standpipe Painting	78,539	26
<b>Total (Acct. 186):</b>	<b>334,155</b>	
<b>Payables to Municipality (233):</b>		
None		27
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Electric (DSM \$518,500 Pension/Benefit Reserve \$61,116)	579,616	28
Water ( Pension/Benefit Reserve)	48,684	29
<b>Total (Acct. 253):</b>	<b>628,300</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	5,030,177	9,593,753	0	0	<b>14,623,930</b>	<b>1</b>
Materials and Supplies	32,639	129,851	0	0	<b>162,490</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,064,986	3,649,981	0	0	<b>4,714,967</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,829,066	543,012	0	0	<b>2,372,078</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,168,764</b>	<b>5,530,611</b>	<b>0</b>	<b>0</b>	<b>7,699,375</b>	
Net Operating Income	114,166	379,730	0	0	<b>493,896</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.26%</b>	<b>6.87%</b>	<b>N/A</b>	<b>N/A</b>	<b>6.41%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	725,082	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,196,286	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>7,921,368</b>	
<b>Net Income</b>		
Net Income	500,568	5
<b>Percent Return on Proprietary Capital</b>	<b>6.32%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

None

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**2. Leaseholder changes.**

None

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**3. Extensions of service.**

None

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**4. Estimated changes in revenues due to rate changes.**

None

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**5. Obligations incurred or assumed, excluding commercial paper.**

None

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**6. Formal proceedings with the Public Service Commission.**

None

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**7. Any additional matters.**

None

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Amortization of deferred debit 186: Amortization over three years of Electric DSM expenditures was authorized with rate case of January 30, 1997. Amortization over eight years of painting of standpipe was authorized or January 27, 1995.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

Letter mailed 7/21/99, no response necessary. ele

July 21, 1999

Ms. Kristi M. Nelson, Office Manager  
Rice Lake Municipal Water & Electric Utility  
320 West Coleman Street  
Rice Lake, WI 54868-2400

1998 Analytical Review DWCCA-5050-ELE

Dear Ms. Nelson:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

1. The Commission adopted benchmark depreciation ranges during 1996, with the effective date of January 1, 1997. By letter order dated January 7, 1997, your utility was provided with a schedule of depreciation rates for computing depreciation expense on each of the water utility plant accounts. Several of the depreciation rates reported in column (c) on page W-10 do not agree with these authorized rates. In the future, please use only those rates which have been authorized by the Commission as indicated on the enclosed schedule. Included on this schedule are depreciation rates for two accounts which were opened during 1998. These two accounts are Account 341, Structures and Improvements-Transmission and Distribution, and Account 391.1, Computer Equipment.

2. During our review, we noted a 16% water loss reported in 1997 and a 13% water loss reported in 1998, on page W-12. In addition, we noted that "service leaks" and "main leaks" are reported as utility use water both years. Leaks are not utility use water. Due to the large volume of unaccounted for water indicated on page W-12, we recommend that an investigation of leaks be performed for the entire Rice Lake system. If budget and/or personnel constraints prevent your utility from completing this investigation in one year, you may try a phased approach over a number of years. You may be aware that the Wisconsin Rural Water Association has been able to assist many communities with investigating leakage. Their phone number in Plover, Wisconsin is (715) 344-7778. For any questions or this recommendation, please contact Peter Feneht in our office at (608) 266-5614. The PSC will be reviewing water losses again in 1999.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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## FINANCIAL SECTION FOOTNOTES

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Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\July 21 1999 rev letters e 1.doc

Enclosure

cc: Mr. Thomas Moulette, President

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	705,171	1
<b>Total Sales of Water</b>	<b>705,171</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,484	2
Miscellaneous Service Revenues (471)	184	3
Rents from Water Property (472)	5,680	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,300	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>20,648</b>	
<b>Total Operating Revenues</b>	<b>725,819</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	4,011	8
Pumping Expenses (620-633)	43,239	9
Water Treatment Expenses (640-652)	28,696	10
Transmission and Distribution Expenses (660-678)	181,703	11
Customer Accounts Expenses (901-905)	72,030	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	91,680	14
<b>Total Operation and Maintenance Expenses</b>	<b>421,359</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	89,866	15
Amortization Expense (404-407)	0	16
Taxes (408)	100,428	17
<b>Total Other Operating Expenses</b>	<b>190,294</b>	
<b>Total Operating Expenses</b>	<b>611,653</b>	
<b>NET OPERATING INCOME</b>	<b>114,166</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	7	53	56	1
Commercial	10	1,376	1,848	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>17</b>	<b>1,429</b>	<b>1,904</b>	
Metered Sales to General Customers (461)				
Residential	2,861	163,570	312,758	4
Commercial	421	66,353	87,376	5
Industrial	88	107,660	75,092	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,370</b>	<b>337,583</b>	<b>475,226</b>	
Private Fire Protection Service (462)	26		12,828	7
Public Fire Protection Service (463)	3,373		196,997	8
Other Sales to Public Authorities (464)	29	16,160	17,701	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	227	515	12
<b>Total Sales of Water</b>	<b>6,817</b>	<b>355,399</b>	<b>705,171</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
None	None		1
<b>Total</b>		<u>0</u>	<u>0</u>

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	196,997	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>196,997</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,484	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,484</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Handling charge	184	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>184</b>	
<b>Rents from Water Property (472):</b>		
rental of standpipe tower	5,680	8
<b>Total Rents from Water Property (472)</b>	<b>5,680</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	13,300	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>13,300</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	4,011	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>4,011</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	36,313	17
Pumping Labor and Expenses (624)	5,588	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	500	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	838	25
<b>Total Pumping Expenses</b>	<b>43,239</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	24,709	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	3,987	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
<b>Total Water Treatment Expenses</b>	<b>28,696</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	32,745	34
Storage Facilities Expenses (661)	171	35
Transmission and Distribution Lines Expenses (662)	92,387	36
Meter Expenses (663)	14,884	37
Customer Installations Expenses (664)	92	38
Miscellaneous Expenses (665)	204	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	22,440	43
Maintenance of Transmission and Distribution Mains (673)	1,331	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	13,221	46
Maintenance of Meters (676)	361	47
Maintenance of Hydrants (677)	3,066	48
Maintenance of Miscellaneous Plant (678)	801	49
<b>Total Transmission and Distribution Expenses</b>	<b>181,703</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	14,035	50
Meter Reading Labor (902)	11,772	51
Customer Records and Collection Expenses (903)	46,223	52
Uncollectible Accounts (904)		53



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>72,030</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	36,214	56
Office Supplies and Expenses (921)	8,515	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	3,653	59
Property Insurance (924)	1,712	60
Injuries and Damages (925)	8,798	61
Employee Pensions and Benefits (926)	1,738	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	1,403	65
Rents (931)	29,647	66
Maintenance of General Plant (932)		67
<b>Total Administrative and General Expenses</b>	<b>91,680</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>421,359</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		103,919	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,345	2
<b>Net property tax equivalent</b>		<b>99,574</b>	
Social Security			3
PSC Remainder Assessment		854	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>100,428</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.210229				3
County tax rate	mills		5.420874				4
Local tax rate	mills		10.801267				5
School tax rate	mills		8.612554				6
Voc. school tax rate	mills		1.574403				7
Other tax rate - Local	mills		0.265781				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.885108</b>				10
Less: state credit	mills		1.520720				11
<b>Net tax rate</b>	mills		<b>25.364388</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.801267</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.186957</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.265781</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.254005</b>				17
<b>Total Tax Rate</b>	mills		<b>26.885108</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.790549</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.364388</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.051801</b>				21
Utility Plant, Jan. 1	\$	<b>4,673,509</b>	4,673,509				22
Materials & Supplies	\$	<b>32,856</b>	32,856				23
<b>Subtotal</b>	\$	<b>4,706,365</b>	<b>4,706,365</b>				24
Less: Plant Outside Limits	\$	<b>74,769</b>	74,769				25
<b>Taxable Assets</b>	\$	<b>4,631,596</b>	<b>4,631,596</b>				26
Assessment Ratio	dec.		0.951827				27
<b>Assessed Value</b>	\$	<b>4,408,478</b>	<b>4,408,478</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.051801</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>88,398</b>	<b>88,398</b>				30
Tax Equivalent per 1994 PSC Report	\$	103,919					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>103,919</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	12,789	500	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,459		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>171,248</b>	<b>500</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	99,335		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	143,598		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	23,328		20
<b>Total Pumping Plant</b>	<b>266,261</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,883	30,678	23
<b>Total Water Treatment Plant</b>	<b>11,883</b>	<b>30,678</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	8,827		24
Structures and Improvements (341)	0	3,165	25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			13,289	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	2,500		155,959	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>2,500</b>	<b>0</b>	<b>169,248</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			99,335	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			143,598	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			23,328	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>266,261</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			42,561	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>42,561</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			8,827	24
Structures and Improvements (341)			3,165	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	199,536		26
Transmission and Distribution Mains (343)	2,344,690	550,127	27
Fire Mains (344)	2,787		28
Services (345)	525,165	21,901	29
Meters (346)	420,128	20,085	30
Hydrants (348)	466,689	90,787	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,967,822</b>	<b>686,065</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	16,142		34
Office Furniture and Equipment (391)	18,780		35
Computer Equipment (391.1)	0	4,925	36
Transportation Equipment (392)	43,618		37
Stores Equipment (393)	2,168		38
Tools, Shop and Garage Equipment (394)	19,384		39
Laboratory Equipment (395)	2,376		40
Power Operated Equipment (396)	39,651		41
Communication Equipment (397)	110,915		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,761		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>255,795</b>	<b>4,925</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,673,009</b>	<b>722,168</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,673,009</b>	<b>722,168</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			199,536	26
Transmission and Distribution Mains (343)	16		2,894,801	27
Fire Mains (344)			2,787	28
Services (345)	390		546,676	29
Meters (346)	3,163		437,050	30
Hydrants (348)	1,763		555,713	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>5,332</b>	<b>0</b>	<b>4,648,555</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			16,142	34
Office Furniture and Equipment (391)			18,780	35
Computer Equipment (391.1)			4,925	36
Transportation Equipment (392)			43,618	37
Stores Equipment (393)			2,168	38
Tools, Shop and Garage Equipment (394)			19,384	39
Laboratory Equipment (395)			2,376	40
Power Operated Equipment (396)			39,651	41
Communication Equipment (397)			110,915	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			2,761	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>260,720</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,832</b>	<b>0</b>	<b>5,387,345</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>7,832</b>	<b>0</b>	<b>5,387,345</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		<b>1</b>
Collecting and Impounding Reservoirs (312)	0	0.00%		<b>2</b>
Lake, River and Other Intakes (313)	0	0.00%		<b>3</b>
Wells and Springs (314)	69,851	2.94%	4,622	<b>4</b>
Infiltration Galleries and Tunnels (315)	0	0.00%		<b>5</b>
Supply Mains (316)	0	0.00%		<b>6</b>
Other Water Source Plant (317)	0	0.00%		<b>7</b>
<b>Total Source of Supply Plant</b>	<b>69,851</b>		<b>4,622</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	54,813	2.44%	2,424	<b>8</b>
Boiler Plant Equipment (322)	0	0.00%		<b>9</b>
Other Power Production Equipment (323)	0	0.00%		<b>10</b>
Steam Pumping Equipment (324)	0	0.00%		<b>11</b>
Electric Pumping Equipment (325)	48,505	4.42%	6,347	<b>12</b>
Diesel Pumping Equipment (326)	0	0.00%		<b>13</b>
Hydraulic Pumping Equipment (327)	0	0.00%		<b>14</b>
Other Pumping Equipment (328)	6,113	0.00%	1,001	<b>15</b>
<b>Total Pumping Plant</b>	<b>109,431</b>		<b>9,772</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		<b>16</b>
Water Treatment Equipment (332)	5,958	3.25%	885	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>5,958</b>		<b>885</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	225.00%	35	<b>18</b>
Distribution Reservoirs and Standpipes (342)	80,780	1.87%	3,731	<b>19</b>
Transmission and Distribution Mains (343)	332,525	0.93%	24,364	<b>20</b>
Fire Mains (344)	243	1.00%	28	<b>21</b>
Services (345)	140,362	2.09%	11,201	<b>22</b>
Meters (346)	105,858	5.03%	21,557	<b>23</b>
Hydrants (348)	68,603	1.59%	8,128	<b>24</b>
Other Transmission and Distribution Plant (349)	0	0.00%		<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>728,371</b>		<b>69,044</b>	



# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314	2,500	12,248			59,725	4
315					0	5
316					0	6
317					0	7
	<b>2,500</b>	<b>12,248</b>	<b>0</b>	<b>0</b>	<b>59,725</b>	
321					57,237	8
322					0	9
323					0	10
324					0	11
325					54,852	12
326					0	13
327					0	14
328					7,114	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>119,203</b>	
331					0	16
332					6,843	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,843</b>	
341					35	18
342					84,511	19
343	16	42			356,831	20
344					271	21
345	390	6,330			144,843	22
346	3,163		1,175		125,427	23
348	1,763	722	50		74,296	24
349					0	25
	<b>5,332</b>	<b>7,094</b>	<b>1,225</b>	<b>0</b>	<b>786,214</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	8,336	2.25%	363	<b>26</b>
Office Furniture and Equipment (391)	7,574	5.83%	1,095	<b>27</b>
Computer Equipment (391.1)	0	0.00%	657	<b>28</b>
Transportation Equipment (392)	26,317	14.45%	4,559	<b>29</b>
Stores Equipment (393)	1,060	5.83%	126	<b>30</b>
Tools, Shop and Garage Equipment (394)	12,981	5.83%	1,130	<b>31</b>
Laboratory Equipment (395)	1,296	5.83%	139	<b>32</b>
Power Operated Equipment (396)	20,395	6.00%	2,379	<b>33</b>
Communication Equipment (397)	33,017	9.17%	10,171	<b>34</b>
SCADA Equipment (397.1)	0	0.00%		<b>35</b>
Miscellaneous Equipment (398)	822	5.83%	161	<b>36</b>
Other Tangible Property (399)	0	0.00%		<b>37</b>
<b>Total General Plant</b>	<b>111,798</b>		<b>20,780</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,025,409</b>		<b>105,103</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>1,025,409</b>		 <b>105,103</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					8,699	26
391					8,669	27
391.1					657	28
392					30,876	29
393					1,186	30
394					14,111	31
395					1,435	32
396					22,774	33
397					43,188	34
397.1					0	35
398					983	36
399					0	37
	0	0	0	0	132,578	
	7,832	19,342	1,225	0	1,104,563	
					0	38
	7,832	19,342	1,225	0	1,104,563	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			39,784	<b>39,784</b>	1
February			36,795	<b>36,795</b>	2
March			41,509	<b>41,509</b>	3
April			40,749	<b>40,749</b>	4
May			42,297	<b>42,297</b>	5
June			39,045	<b>39,045</b>	6
July			47,184	<b>47,184</b>	7
August			44,876	<b>44,876</b>	8
September			45,115	<b>45,115</b>	9
October			42,511	<b>42,511</b>	10
November			41,762	<b>41,762</b>	11
December			41,468	<b>41,468</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>503,095</b>	<b>503,095</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				5,942	13
Less: Other utility use				89,259	14
Other utility use explanation:					15
Service leaks repaired 70,410 , Main leaks repaired 15,505, Towers 1,870, Fire Dept usage 1,214, Street Dept usage 70, running water 190					
Water pumped into distribution system				<b>407,894</b>	16
Less: Water sold				355,399	17
Losses and unaccounted for				<b>52,495</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>13%</b>	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Rice Lake Utilities will continue to do leak studies.					
Maximum gallons pumped by all methods in any one day during reporting year				2,063	21
Date of maximum: 7/23/1998					22
Cause of maximum:					23
Flushing new mains by West Avenue.					
Minimum gallons pumped by all methods in any one day during reporting year				1,044	24
Date of minimum: 2/14/1998					25
Total KWH used for pumping for the year				724,920	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WATER STREET	1	400	16	1,152,000	Yes	<b>1</b>
MAIN STREET	2	400	12	1,080,000	Yes	<b>2</b>
NARROWS PARK	4	450	24	800,000	Yes	<b>3</b>
ALLEN STREET	5	309	16	840,000	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2	#4	<b>1</b>
Location	WATER STREET	MAIN STREET	NARROWS	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE/BLS	JOHN/VENT	LAYNE/BLS	<b>5</b>
Year Installed	1926	1974	1969	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,000	500	575	<b>8</b>
Pump Motor or Standby Engine Mfr	GE	ALLIS. CH.	HIGH TH.	<b>10</b>
Year Installed	1962	1974	1991	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	75	50	75	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#5	#6 BOOSTER		<b>14</b>
Location	ALLEN STREET	HILLTOP		<b>15</b>
Purpose	P	B		<b>16</b>
Destination	D	D		<b>17</b>
Pump Manufacturer	AMERICAN TURB.	CRANE-DEMING		<b>18</b>
Year Installed	1990	1994		<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>20</b>
Actual Capacity (gpm)	900	500		<b>21</b>
Pump Motor or Standby Engine Mfr	LIN.	U.S. MOTOR		<b>23</b>
Year Installed	1990	1994		<b>24</b>
Type	ELECTRIC	ELECTRIC		<b>25</b>
Horsepower	100	20		<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	COLEMAN STREET TOWER	HILLTOP SCHOOL TOWER	WATER STREET TOWER	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	<b>4</b>
Year constructed	1967	1967	1925	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	137	137	165	<b>9</b>
				<b>10</b>
Total capacity in gallons	250,000	250,000	150,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)				<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>20</b>
				<b>21</b>
				<b>22</b>
Is a corrosion control chemical used (yes, no)?				<b>23</b>
				<b>24</b>
Is water fluoridated (yes, no)?				<b>25</b>



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	369	0	0	0	369	1
M	D	1.000	648	0	0	0	648	2
M	D	1.250	7,510	0	0	0	7,510	3
M	D	2.000	1,143	0	0	0	1,143	4
M	D	4.000	36,169	1	1	0	36,169	5
M	D	6.000	85,447	302	0	0	85,749	6
P	D	6.000	5,986	0	0	0	5,986	7
M	D	8.000	53,774	1,825	0	0	55,599	8
P	D	8.000	8,588	0	0	0	8,588	9
M	D	10.000	66,588	895	0	0	67,483	10
M	D	12.000	10,371	10,156	0	0	20,527	11
P	D	12.000	0	321			321	12
Total Within Municipality			276,593	13,500	1	0	290,092	
Total Utility			276,593	13,500	1	0	290,092	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,693	9	13	0	2,689	12	1
M	1.000	532	19	0	0	551		2
M	1.250	41	0	0	0	41		3
M	1.500	45	0	2	0	43		4
M	2.000	77	2	0	0	79		5
M	4.000	29	2	0	0	31		6
M	6.000	13	2	0	0	15		7
M	8.000	3	0	0	0	3		8
<b>Total Utility</b>		<b>3,433</b>	<b>34</b>	<b>15</b>	<b>0</b>	<b>3,452</b>	<b>12</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,214	100	52	0	3,262	323	1
0.750	68	9	2	0	75	18	2
1.000	84	12	4	0	92	32	3
1.500	47	3	1	0	49	5	4
2.000	46	0	0	0	46	0	5
3.000	20	0	0	0	20	6	6
4.000	5	1	0	0	6	1	7
6.000	1	2	0	0	3	0	8
8.000	1	0	0	0	1	0	9
<b>Total:</b>	<b>3,486</b>	<b>127</b>	<b>59</b>	<b>0</b>	<b>3,554</b>	<b>385</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,882	285	11	4	1	79	3,262	1
0.750	20	29	9	1	0	16	75	2
1.000	5	51	15	6	0	15	92	3
1.500	2	28	14	2	0	3	49	4
2.000	0	15	25	5	1	0	46	5
3.000	0	5	8	7	0	0	20	6
4.000	0	4	1	0	1	0	6	7
6.000	0	3	0	0	0	0	3	8
8.000	0	0	0	0	1	0	1	9
<b>Total:</b>	<b>2,909</b>	<b>420</b>	<b>83</b>	<b>25</b>	<b>4</b>	<b>113</b>	<b>3,554</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	470	35	9		496	2
<b>Total Fire Hydrants</b>	<b>470</b>	<b>35</b>	<b>9</b>	<b>0</b>	<b>496</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	496
Number of distribution system valves end of year:	765
Number of distribution valves operated during year:	385

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 661 Storage facilities expense decreased by over \$30,000. In prior year a water tank was refurbished at a cost of approx. \$32,0000. There was not any refurbishing done this year.

Account 675 Maintenance of services: 1998 was a warm year and there were not a lot of service call outs or repairs. Also there was quite a bit of patching of services last year that did not happen in currunt year.

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### Property Tax Equivalent (Water) (Page W-07)

Other tax rate is the special district lake rehabilitation tax.

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### Water Utility Plant in Service (Page W-08)

Summary of Water Mains Installed:

Item	Ft	Total Cost	Price per Unit
4" DI	1	\$2,038	\$2,038.32
6" DI	302	\$7,375	\$ 24.42
8" DI	1825	\$47,701	\$ 26.14
10"DI	895	\$28,941	\$ 32.34
12"DI	10,156	\$397,930	\$ 39.18
12"DI DSR	321	\$66,142	\$ 206.05
Total		\$550,127	

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### Water Mains (Page W-17)

Mains were financed through assessments,a TID district and the utilities paid a portion in cash.

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### Water Services (Page W-18)

New services paid by customers were recorded on the books of Rice Lake utilities as contribution in aid of construction. New services are provided to customeres at a cost of \$450. All service upgrades were paid by Rice Lake Utilities.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	6,813,178	<b>1</b>
<b>Total Sales of Electricity</b>	<b>6,813,178</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	15,025	<b>2</b>
Miscellaneous Service Revenues (451)	2,316	<b>3</b>
Sales of Water and Water Power (453)	0	<b>4</b>
Rent from Electric Property (454)	41,662	<b>5</b>
Interdepartmental Rents (455)	29,647	<b>6</b>
Other Electric Revenues (456)	1,340	<b>7</b>
<b>Total Other Operating Revenues</b>	<b>89,990</b>	
<b>Total Operating Revenues</b>	<b>6,903,168</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	5,161,635	<b>8</b>
Transmission Expenses (560-573)	0	<b>9</b>
Distribution Expenses (580-598)	352,039	<b>10</b>
Customer Accounts Expenses (901-905)	105,724	<b>11</b>
Sales Expenses (911-916)	102,000	<b>12</b>
Administrative and General Expenses (920-932)	146,864	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>5,868,262</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	336,710	<b>14</b>
Amortization Expense (404-407)	96,936	<b>15</b>
Taxes (408)	221,530	<b>16</b>
<b>Total Other Expenses</b>	<b>655,176</b>	
<b>Total Operating Expenses</b>	<b>6,523,438</b>	
<b>NET OPERATING INCOME</b>	<b>379,730</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	15,025	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>15,025</b>	
<b>Miscellaneous Service Revenues (451):</b>		
Reconnect Fees	1,302	3
NSF checks	690	4
Permits	323	5
Survey	1	6
<b>Total Miscellaneous Service Revenues (451)</b>	<b>2,316</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		7
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
Rent from office Equipment wastewater	3,125	8
Pole contacts	20,342	9
Building Rents wastewater	18,195	10
<b>Total Rent from Electric Property (454)</b>	<b>41,662</b>	
<b>Interdepartmental Rents (455):</b>		
Rent from office equipment water	3,125	11
Buiding Rent Water	26,522	12
<b>Total Interdepartmental Rents (455)</b>	<b>29,647</b>	
<b>Other Electric Revenues (456):</b>		
Discount on sales tax	1,340	13
<b>Total Other Electric Revenues (456)</b>	<b>1,340</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
<b>POWER PRODUCTION EXPENSES</b>	
<b>STEAM POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27



**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	5,161,635	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>5,161,635</b>	
<b>Total Power Production Expenses</b>	<b>5,161,635</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	71,960	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	2,910	52
Overhead Line Expenses (583)	77,018	53
Underground Line Expenses (584)	58,005	54
Street Lighting and Signal System Expenses (585)	4,376	55
Meter Expenses (586)	29,453	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	37,581	58
Rents (589)	762	59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	11,622	62
Maintenance of Overhead Lines (593)	40,964	63
Maintenance of Underground Lines (594)	8,839	64
Maintenance of Line Transformers (595)	4,118	65
Maintenance of Street Lighting and Signal Systems (596)	3,995	66
Maintenance of Meters (597)	436	67
Maintenance of Miscellaneous Distribution Plant (598)		68
<b>Total Distribution Expenses</b>	<b>352,039</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	19,343	69
Meter Reading Expenses (902)	19,626	70
Customer Records and Collection Expenses (903)	66,755	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>105,724</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	102,000	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		77
<b>Total Sales Expenses</b>	<b>102,000</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	60,460	78
Office Supplies and Expenses (921)	11,783	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	36,635	81
Property Insurance (924)	8,972	82
Injuries and Damages (925)	13,937	83
Employee Pensions and Benefits (926)	2,343	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	12,734	87
Rents (931)		88
Maintenance of General Plant (932)		89
<b>Total Administrative and General Expenses</b>	<b>146,864</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>5,868,262</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		205,324	1
Social Security			2
Wisconsin Gross Receipts Tax		8,517	3
PSC Remainder Assessment		7,689	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>221,530</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.210229				3
County tax rate	mills		5.420874				4
Local tax rate	mills		10.801267				5
School tax rate	mills		8.612554				6
Voc. school tax rate	mills		1.574403				7
Other tax rate - Local	mills		0.265781				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.885108</b>				10
Less: state credit	mills		1.520720				11
<b>Net tax rate</b>	mills		<b>25.364388</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.801267</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.186957</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.265781</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.254005</b>				17
<b>Total Tax Rate</b>	mills		<b>26.885108</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.790549</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.364388</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.051801</b>				21
Utility Plant, Jan. 1	\$	<b>9,539,535</b>	9,539,535				22
Materials & Supplies	\$	<b>113,728</b>	113,728				23
<b>Subtotal</b>	\$	<b>9,653,263</b>	<b>9,653,263</b>				24
Less: Plant Outside Limits	\$	<b>570,344</b>	570,344				25
<b>Taxable Assets</b>	\$	<b>9,082,919</b>	<b>9,082,919</b>				26
Assessment Ratio	dec.		0.951827				27
<b>Assessed Value</b>	\$	<b>8,645,368</b>	<b>8,645,368</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.051801</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>173,355</b>	<b>173,355</b>				30
Tax Equivalent per 1994 PSC Report	\$	205,324					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>205,324</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	1,667		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,010,749	5,008	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,417,619	16,518	38
Overhead Conductors and Devices (365)	1,664,403	23,056	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	961,864	40,264	41
Line Transformers (368)	1,507,700	31,902	42
Services (369)	881,755	36,674	43
Meters (370)	471,223	22,625	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	476,574	28,541	47
<b>Total Distribution Plant</b>	<b>8,393,554</b>	<b>204,588</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	3,000		48
Structures and Improvements (390)	578,307	2,239	49
Office Furniture and Equipment (391)	36,377	970	50
Computer Equipment (391.1)	116,898	71,357	51
Transportation Equipment (392)	285,921	1,525	52
Stores Equipment (393)	1,746		53
Tools, Shop and Garage Equipment (394)	38,396		54
Laboratory Equipment (395)	18,509	27,603	55
Power Operated Equipment (396)	2,950		56
Communication Equipment (397)	12,423		57



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)			1,667	34
Structures and Improvements (361)			0	35
Station Equipment (362)	2,500		1,013,257	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	7,416		1,426,721	38
Overhead Conductors and Devices (365)	9,987		1,677,472	39
Underground Conduit (366)			0	40
Underground Conductors and Devices (367)	24,497		977,631	41
Line Transformers (368)	11,367		1,528,235	42
Services (369)	10,584		907,845	43
Meters (370)	5,741		488,107	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	24,516		480,599	47
<b>Total Distribution Plant</b>	<b>96,608</b>	<b>0</b>	<b>8,501,534</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			3,000	48
Structures and Improvements (390)			580,546	49
Office Furniture and Equipment (391)	1,575		35,772	50
Computer Equipment (391.1)			188,255	51
Transportation Equipment (392)			287,446	52
Stores Equipment (393)			1,746	53
Tools, Shop and Garage Equipment (394)	950		37,446	54
Laboratory Equipment (395)			46,112	55
Power Operated Equipment (396)			2,950	56
Communication Equipment (397)			12,423	57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Miscellaneous Equipment (398)	1,098	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>1,095,625</b>	<b>103,694</b>
<b>Total utility plant in service directly assignable</b>	<b>9,489,179</b>	<b>308,282</b>
 Common Utility Plant Allocated to Electric Department	 0	 60
 <b>Total utility plant in service</b>	 <b>9,489,179</b>	 <b>308,282</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			1,098 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>2,525</b>	<b>0</b>	<b>1,196,794</b>
<b>Total utility plant in service directly assignable</b>	<b>99,133</b>	<b>0</b>	<b>9,698,328</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>99,133</b>	<b>0</b>	<b>9,698,328</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0	0.00%	<b>1</b>
Boiler Plant Equipment (312)	0	0.00%	<b>2</b>
Engines and Engine Driven Generators (313)	0	0.00%	<b>3</b>
Turbogenerator Units (314)	0	0.00%	<b>4</b>
Accessory Electric Equipment (315)	0	0.00%	<b>5</b>
Miscellaneous Power Plant Equipment (316)	0	0.00%	<b>6</b>
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0	0.00%	<b>7</b>
Reservoirs, Dams and Waterways (332)	0	0.00%	<b>8</b>
Water Wheels, Turbines and Generators (333)	0	0.00%	<b>9</b>
Accessory Electric Equipment (334)	0	0.00%	<b>10</b>
Miscellaneous Power Plant Equipment (335)	0	0.00%	<b>11</b>
Roads, Railroads and Bridges (336)	0	0.00%	<b>12</b>
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0	0.00%	<b>13</b>
Fuel Holders, Producers and Accessories (342)	0	0.00%	<b>14</b>
Prime Movers (343)	0	0.00%	<b>15</b>
Generators (344)	0	0.00%	<b>16</b>
Accessory Electric Equipment (345)	0	0.00%	<b>17</b>
Miscellaneous Power Plant Equipment (346)	0	0.00%	<b>18</b>
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0	0.00%	<b>19</b>
Station Equipment (353)	0	0.00%	<b>20</b>
Towers and Fixtures (354)	0	0.00%	<b>21</b>
Poles and Fixtures (355)	0	0.00%	<b>22</b>
Overhead Conductors and Devices (356)	0	0.00%	<b>23</b>
Underground Conduit (357)	0	0.00%	<b>24</b>
Underground Conductors and Devices (358)	0	0.00%	<b>25</b>

# ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0	0.00%		<b>26</b>
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0	0.00%		<b>27</b>
Station Equipment (362)	811,241	3.33%	33,700	<b>28</b>
Storage Battery Equipment (363)	0	0.00%		<b>29</b>
Poles, Towers and Fixtures (364)	308,320	4.07%	57,882	<b>30</b>
Overhead Conductors and Devices (365)	391,821	3.03%	50,629	<b>31</b>
Underground Conduit (366)	0	0.00%		<b>32</b>
Underground Conductors and Devices (367)	384,605	3.33%	32,293	<b>33</b>
Line Transformers (368)	270,746	2.88%	43,717	<b>34</b>
Services (369)	475,232	4.20%	37,582	<b>35</b>
Meters (370)	174,414	3.33%	15,973	<b>36</b>
Installations on Customers' Premises (371)	0	0.00%		<b>37</b>
Leased Property on Customers' Premises (372)	0	0.00%		<b>38</b>
Street Lighting and Signal Systems (373)	156,519	4.20%	20,101	<b>39</b>
<b>Total Distribution Plant</b>	<b>2,972,898</b>		<b>291,877</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	172,424	2.78%	16,108	<b>40</b>
Office Furniture and Equipment (391)	15,228	5.88%	2,121	<b>41</b>
Computer Equipment (391.1)	116,897	14.29%	21,803	<b>42</b>
Transportation Equipment (392)	186,693	10.32%	25,724	<b>43</b>
Stores Equipment (393)	648	4.00%	70	<b>44</b>
Tools, Shop and Garage Equipment (394)	36,359	9.09%	1,996	<b>45</b>
Laboratory Equipment (395)	14,342	5.56%	1,796	<b>46</b>
Power Operated Equipment (396)	2,951	10.00%		<b>47</b>
Communication Equipment (397)	6,236	6.67%	829	<b>48</b>
Miscellaneous Equipment (398)	416	10.00%	110	<b>49</b>
Other Tangible Property (399)	0	0.00%		<b>50</b>
<b>Total General Plant</b>	<b>552,194</b>		<b>70,557</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,525,092</b>		<b>362,434</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362	2,500				842,441	28
363					0	29
364	7,416	1,677	116		357,225	30
365	9,987	3,932	279		428,810	31
366					0	32
367	24,497	1,863			390,538	33
368	11,367				303,096	34
369	10,584	2,418	592		500,404	35
370	5,741		21		184,667	36
371					0	37
372					0	38
373	24,516	4,680			147,424	39
	96,608	14,570	1,008	0	3,154,605	
390					188,532	40
391	1,575				15,774	41
391.1					138,700	42
392					212,417	43
393					718	44
394	950		40		37,445	45
395					16,138	46
396					2,951	47
397					7,065	48
398					526	49
399					0	50
	2,525	0	40	0	620,266	
	99,133	14,570	1,048	0	3,774,871	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b><u>3,525,092</u></b>		<b><u>362,434</u></b>



## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0    51
	99,133	14,570	1,048	0	3,774,871

**TRANSMISSION AND DISTRIBUTION LINES**

<b>Classification (a)</b>	<b>Miles of Pole Line Owned</b>	
	<b>Net Additions During Year (b)</b>	<b>Total End of Year (c)</b>
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)		1
7.2/12.5 kV (12kV)	117.00	2
14.4/24.9 kV (25kV)		3
<b>Other:</b>		
NONE		4
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		5
7.2/12.5 kV (12kV)	23.00	6
14.4/24.9 kV (25kV)		7
<b>Other:</b>		
NONE		8
<b>Transmission System</b>		
34.5 kV		9
69 kV		10
115 kV		11
138 kV		12
<b>Other:</b>		
None		13

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	10	3
<b>Total</b>	<b>10</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	7	7
Nonfarm	418	8
<b>Total</b>	<b>425</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>425</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	25,609	Wednesday	01/14/1998	10:15	13,141
February	02	24,123	Wednesday	02/04/1998	08:45	11,317
March	03	24,961	Wednesday	03/11/1998	10:15	12,383
April	04	22,611	Thursday	04/02/1998	10:15	11,158
May	05	25,419	Monday	05/18/1998	14:30	11,345
June	06	24,633	Thursday	06/18/1998	13:30	11,679
July	07	27,553	Tuesday	07/14/1998	14:15	13,379
August	08	26,024	Thursday	08/20/1998	13:45	11,921
September	09	24,209	Friday	09/11/1998	14:15	11,775
October	10	21,894	Tuesday	10/06/1998	10:45	11,774
November	11	23,242	Monday	11/16/1998	10:30	10,840
December	12	25,730	Tuesday	12/22/1998	09:30	14,476
<b>Total</b>		<b>296,008</b>				<b>145,188</b>

**System Name** Rice Lake

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

**Type of Reading**      **Supplier**

15 minutes integrated      NSP

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	<b>7</b>
Purchases		145,188	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>145,188</b>	<b>15</b>
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		137,913	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			<b>20</b>
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>137,913</b>	<b>24</b>
<b>Energy Losses:</b>			<b>25</b>
Transmission Losses (if applicable)		0	26
Distribution Losses		7,275	27
<b>Total Energy Losses</b>		<b>7,275</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>5.0107%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>145,188</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
Type R & S	MS-1	39	32	<b>1</b>
Type R & S	RG-1	3,980	34,931	<b>2</b>
Type R & S	RG-2	32	282	<b>3</b>
<b>Total Sales for Residential Sales</b>		<b>4,051</b>	<b>35,245</b>	
<b>Commercial &amp; Industrial</b>				
Type C,D,I,U & P	CG-1	679	17,333	<b>4</b>
Type C,D,I,U & P	CG-2	10	144	<b>5</b>
Type C,D,I,U & P	CP-1	101	24,844	<b>6</b>
Type C,D,I,U & P	CP-2	20	35,696	<b>7</b>
Type C,D,I,U & P	CP-3	4	22,876	<b>8</b>
Type C,D,I,U & P	MS-1	80	144	<b>9</b>
<b>Total Sales for Commercial &amp; Industrial</b>		<b>894</b>	<b>101,037</b>	
<b>Public Street &amp; Highway Lighting</b>				
Type L	CG-1	14	193	<b>10</b>
Type L	MS-1	17	1,438	<b>11</b>
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>31</b>	<b>1,631</b>	
<b>Sales for Resale</b>				
NONE				<b>12</b>
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>4,976</b>	<b>137,913</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		2,930	13	<b>2,943</b>	<b>1</b>
		1,955,684	15,439	<b>1,971,123</b>	<b>2</b>
		12,923	91	<b>13,014</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>1,971,537</b>	<b>15,543</b>	<b>1,987,080</b>	
		994,488	8,743	<b>1,003,231</b>	<b>4</b>
		6,626	33	<b>6,659</b>	<b>5</b>
83,228		1,154,627	12,226	<b>1,166,853</b>	<b>6</b>
91,279	103,967	1,515,437	19,350	<b>1,534,787</b>	<b>7</b>
59,248	64,292	959,001	12,321	<b>971,322</b>	<b>8</b>
		10,477	57	<b>10,534</b>	<b>9</b>
<b>233,755</b>	<b>168,259</b>	<b>4,640,656</b>	<b>52,730</b>	<b>4,693,386</b>	
		11,687	118	<b>11,805</b>	<b>10</b>
		119,948	959	<b>120,907</b>	<b>11</b>
<b>0</b>	<b>0</b>	<b>131,635</b>	<b>1,077</b>	<b>132,712</b>	
				<b>0</b>	<b>12</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>233,755</b>	<b>168,259</b>	<b>6,743,828</b>	<b>69,350</b>	<b>6,813,178</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

<b>Particulars</b>	<b>(b)</b>	<b>(c)</b>	
<b>(a)</b>			
Name of Vendor	NSP		1
Point of Delivery	Rice Lake		2
Type of Power Purchased (firm, dump, etc.)	Firm		3
Voltage at Which Delivered	12470/7200 V		4
Point of Metering	12470/7200 V		5
Total of 12 Monthly Maximum Demands -- kW	296,008		6
Average load factor	67.1900%		7
Total Cost of Purchased Power	5,161,635		8
Average cost per kWh	0.0356		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January	5,556	7,585	12
February	5,060	6,256	13
March	5,660	6,723	14
April	5,000	6,158	15
May	4,975	6,370	16
June	5,515	6,164	17
July	5,873	7,506	18
August	5,549	6,372	19
September	5,235	6,540	20
October	5,170	6,604	21
November	4,700	6,141	22
December	5,925	8,551	23
<b>Total kWh (000)</b>	<b>64,218</b>	<b>80,970</b>	24
			25
			26
			27
	<b>(d)</b>	<b>(e)</b>	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
<b>Total kWh (000)</b>			52



**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						1
<b>Total</b>						<u><u>0</u></u>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
None	None	0	0	0			
Total							<u><u>0</u></u>

1

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
								1

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,808	1,155	92,381	1
Acquired during year	233	21	865	2
<b>Total</b>	<b>5,041</b>	<b>1,176</b>	<b>93,246</b>	<b>3</b>
Retired during year	109	6	1,260	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>4,932</b>	<b>1,170</b>	<b>91,986</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	4,710	1,107	87,439	8
In utility's use	3	1	150	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	219	62	4,397	12
<b>Total end of year</b>	<b>4,932</b>	<b>1,170</b>	<b>91,986</b>	<b>13</b>



**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Incandescent	999	4	25,680	<b>1</b>
Mercury Vapor	175	420	357,420	<b>2</b>
Mercury Vapor	250	2	2,450	<b>3</b>
Sodium Vapor	100	3	1,479	<b>4</b>
Sodium Vapor	150	586	444,188	<b>5</b>
Sodium Vapor	250	407	533,984	<b>6</b>
Sodium Vapor	400	27	53,973	<b>7</b>
<b>Total</b>		<b>1,449</b>	<b>1,419,174</b>	
<b>Ornamental</b>				
Sodium Vapor	100	1	493	<b>8</b>
Sodium Vapor	150	12	9,096	<b>9</b>
Sodium Vapor	210	36	40,392	<b>10</b>
<b>Total</b>		<b>49</b>	<b>49,981</b>	
<b>Other</b>				
NONE				<b>11</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

Account 583 Overhead lines expense and Account 593 Maintenance of Overhead lines expense: There was a lot of time spent in current year repairing storm damage resulting in less time being spent in the overhead lines account. Also one employee left the company and was replaced by a less senior employee resulting in a slight decrease in the overhead lines expense account. (total decrease in overhead line expense approx. \$20,000 - total increase in maint. of overhead lines approx. 17,000).

Account 586 Meter Expense: This account decreased from prior year by approx. \$32,000. A meter tech. employee moved to journey lineman position.

Account 592 Station Equipment: Maintenance of switchgear is done every other year. In current year testing was done of relays, breakers and regulator.

Account 923 Outside Services Employed: This year there was a lot of outside services spent on the transmission case and union negotiations.

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### Property Tax Equivalent (Electric) (Page E-05)

Other tax rate is the special lake district rehabilitation tax.

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### Accumulated Provision for Depreciation - Electric (Page E-08)

Account 396 Accumulated Depreciation of Power Operated Equipment: The beginning balance of the accumulated depreciation power operated equipment is \$1 more than the power operated equipment due to rounding.

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### Substation Equipment (Page E-23)

The substation used by Rice Lake Utilities is owned by NSP.

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